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Report of the Secretary-General on the activities of the Office of Internal Oversight Services

Enhancing the internal oversight mechanisms in operational funds and programmes, updated version

Report of the Secretary-General

Summary

This report is an update of the information contained in the report of the Secretary-General on enhancing the internal oversight mechanisms in operational funds and programmes of 20 February 1997 (A/51/801), and is being submitted in accordance with General Assembly resolution 54/244 of 23 December 1999. It is being issued following consultations between the Office of Internal Oversight Services (OIOS) and operational funds and programmes with a view to revisiting the recommendations made in the report of 1997. Since that time, operational funds and programmes have implemented certain of those recommendations to varying degrees, reflected in recent developments in their organizational arrangements for oversight coverage. The remaining recommendations have been modified in the present report to take into account the views expressed by intergovernmental bodies in their review of the first report.

The new information obtained from funds and programmes indicates that overall their internal oversight mechanisms have improved, albeit to varying degrees, since the 1997 report. Improvements include intensified cooperation with OIOS and new procedures for evaluation, monitoring and inspection. There has been no basic change in audit arrangements, except for an increase in resources allocated in certain cases. Most of the funds and programmes do not have separate investigation offices nor do they carry out investigations.

In December 2000, I wrote to heads of funds and programmes reaffirming that the mandate of OIOS extends to separately administered funds and programmes and proposing the establishment of a mechanism to handle funding and reimbursement for investigation services provided by OIOS. The recommendations contained in the present report, while taking into account the views of funds and programmes, reflect

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the continuing efforts of OIOS to help ensure that adequate oversight mechanisms are in place. They aim to strengthen coordination and information exchange on oversight matters, while, at the same time, guaranteeing OIOS the resources for services rendered to the funds and programmes, in particular investigations and audit services. The present report proposes the following:

- Establishment of a budgetary provision for all aspects of oversight coverage for each existing entity and the creation of new entities to ensure that the responsibility and source of funding for oversight is clearly identified;
- Establishment of a mechanism to reimburse OIOS fully for internal oversight services it provides to funds and programmes;
- Establishment of an oversight committee at each entity, with appropriate terms of reference and with the representation of OIOS, to strengthen information exchange and coordination.

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I. Introduction

1. The present report contains an update of the information provided in the 1997 report of the Secretary-General on enhancing the internal oversight mechanisms in operational funds and programmes (A/51/801), as requested by the General Assembly in its resolution 54/244 of 23 December 1999. It has been produced by the Office of Internal Oversight Services (OIOS), at my request.

2. From June to November 2000, OIOS conducted a survey of funds and programmes to obtain updated information on their oversight activities. A letter and a survey questionnaire was sent to the heads of funds and programmes requesting information on changes and other issues related to their oversight mechanisms since the 1997 report. OIOS has analysed responses and comments received and has modified the recommendations contained in the 1997 report.

3. OIOS has made every effort to involve all concerned entities in the different stages of the process to update the information, ensuring the accuracy and veracity of the observations and corroborating the soundness of the recommendations with the funds and programmes and other partners. This report does not attempt to offer the definitive picture of the oversight coverage of funds and programmes but seeks rather to indicate current trends.

4. Chapter IV of the present report contains information about the oversight arrangements of funds and programmes from two perspectives:

(a) Assessment of oversight functions at each individual entity;

(b) Analysis of each oversight function (audit, evaluation, monitoring, inspection and investigation) throughout the funds and programmes, emphasizing changes since 1997.

The tables in annex II to the present report provide comprehensive and detailed information on oversight mechanisms at each entity.

II. Objectives and scope

5. The main objective of the present report is to update the information presented in the 1997 report on the oversight activities of United Nations operational funds and programmes. Conclusions and recommendations intended to assist the funds and programmes in enhancing their oversight mechanisms and further defining the role of OIOS vis-à-vis the funds and programmes are contained in chapter VI below.

6. Currently, the responsibility of OIOS extends to the following 13 funds and programmes:

- International Trade Centre (ITC);
- United Nations Centre for Human Settlements (UNCHS) (Habitat);
- United Nations International Drug Control Programme (UNDCP);[1]
- United Nations Development Programme (UNDP);
- United Nations Environment Programme (UNEP);
- United Nations Population Fund (UNFPA);

- Office of the United Nations High Commissioner for Refugees (UNHCR);
- United Nations Children's Fund (UNICEF);
- United Nations Institute for Training and Research (UNITAR);
- United Nations Office for Project Services (UNOPS);
- United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA);
- United Nations University (UNU);
- World Food Programme (WFP).

7. In the 1997 report, the following criteria were utilized to determine whether an entity falls under the authority of the Secretary-General:

(a) Its legal status has been defined by, or with the involvement of, the General Assembly;

(b) Its executive head is appointed by the Secretary-General, or with his involvement;

(c) The United Nations Board of Auditors provides external audit coverage (with the exception of WFP).

8. In view of the changing nature of the Organization, OIOS has modified the above criteria to include other entities in future reports. For example, the following entities are under consideration for inclusion in future reports on operational funds and programmes:

- Joint United Nations Programme on HIV/AIDS (UNAIDS);
- United Nations Office of the Iraq Programme;

Entities financed by the regular budget of the United Nations[2] or a trust fund administered by the United Nations,[3] are fully covered by OIOS services and therefore not examined in the present report. In addition, OIOS is considering ways to strengthen its oversight coverage for the following two entities:

- United Nations Joint Staff Pension Fund (UNJSPF);
- United Nations Fund for International Partnerships (UNFIP).

9. Under current arrangements, internal oversight coverage is provided to funds and programmes through the following means:

(a) All or partial internal oversight coverage is provided by OIOS to: ITC, UNITAR, UNRWA, UNU, voluntary funds administered by UNHCR, UNEP, UNCHS (Habitat) and UNDCP;

(b) A separate entity, other than OIOS, provides internal oversight coverage for: UNDP, UNICEF, UNFPA, the United Nations Office for Project Services and WFP;

(c) OIOS provides investigation services for most of the funds and programmes.

III. Methodology

10. In preparation for its 1997 report on funds and programmes, OIOS extracted those elements that define the internal oversight functions from General Assembly resolution 48/218 B, which established the Office of Internal Oversight Services. These elements provided the basis for a model, which was extended to the funds and programmes:

Model for internal oversight mechanisms
Audit
Evaluation
Monitoring (programme performance)
Inspection
Investigation
Coordination of oversight activities
Monitoring implementation of recommendations
Reporting of allegations

11. OIOS sent a letter and a survey questionnaire to heads of funds and programmes in July 2000 asking for updated information on each of the categories listed above to obtain new data allowing it to analyse the oversight procedures currently in place. That information was analysed with respect to the following criteria:

Criteria for analysis of oversight mechanisms	
1. Adequacy, effectiveness and efficiency of services	(a) Adequacy of oversight responsibilities with respect to execution of all components of the oversight function;
	(b) Adequacy of personnel and budgetary resources;
	(c) Effectiveness of internal monitoring of the implementation of recommendations;
	(d) Efficiency of oversight services through coordination among oversight functions;
	(e) Effectiveness of designated organizational entity/person receiving allegations of waste, fraud and mismanagement.
2. Independence of oversight functions	(a) Operational independence guaranteed by the organizational structure.

Criteria for analysis of oversight mechanisms	
3. Accountability to governing body	(a) Accountability through regular, informative reports on developments of the oversight responsibilities with specific emphasis on reporting present findings as well as the implementation status of previous recommendations deriving from internal audits, evaluations, monitoring, inspections and investigations.

12. OIOS did not include the new entities in the survey for the present report, but has gathered information on their oversight mechanisms (see paras. 35-39 below). Based on the analysis of the responses received and a re-evaluation of the recommendations of the 1997 report, OIOS developed conclusions and recommendations aimed at assisting funds and programmes in enhancing their internal oversight coverage.

IV. Analysis

A. Oversight functions in funds and programmes

1. International Trade Centre

13. OIOS provides internal audit services to the International Trade Centre (ITC), which reimburses part of the related costs through its funding of a P-2 post under a memorandum of understanding. OIOS inspected the programme and administrative practices of the ITC secretariat in 1997 and found its evaluation system and its monitoring of the implementation of recommendations to be sound.[4] The Division of Administration coordinates the audit and inspection functions and handles reports of allegations of wrongdoing, asking OIOS for assistance on major complex cases requiring investigation.

2. United Nations Centre for Human Settlements (Habitat)

14. OIOS provides internal audit services to the United Nations Centre for Human Settlements (Habitat), which reimburses part of the related costs through its co-financing, with UNEP, of one P-4 and one locally recruited General Service post. Resources allocated to internal evaluation are insufficient, with only one professional staff member for evaluation and monitoring functions. In response to the OIOS recommendations in its inspection review of UNCHS in 1997, the Centre established an internal monitoring mechanism and reports to OIOS on the Integrated Meeting and Documentation Information System (IMDIS). A follow-up inspection conducted by OIOS in 1999 urged strengthening the resource base of the Monitoring and Evaluation Unit. The Centre has initiated the necessary action in that regard. All cases pertaining to UNCHS (Habitat) are referred to the OIOS Nairobi Section for investigation as are allegations of waste, fraud and mismanagement.

3. Fund of the United Nations International Drug Control Programme

15. OIOS provides internal audit services to the Fund of the United Nations International Drug Control Programme (UNDCP),[1] which reimburses part of the related costs through the provision of one P-4 post and audit travel funds. Owing to reorganization, OIOS will re-evaluate the resources needed for oversight coverage for the Office for Drug Control and Crime Prevention. Cases for investigation at UNDCP are regularly referred to OIOS.

16. Since the 1997 report, the Planning and Evaluation Section of UNDCP has been abolished, weakening the link between the evaluation function and strategic management of the Programme. There is, however, a Senior Evaluation Officer, who, as focal point, provides quality control over all evaluation activities. The Officer coordinates programme evaluations and prepares the annual evaluation plan, covering both programme evaluations and thematic programme evaluations. The Policy Development Analysis Branch conducts thematic programme evaluations. The Officer also prepares a consolidated annual evaluation report for the Commission on Crime Prevention and Criminal Justice and reports to the Director of the Division of Operations and Analysis. Funding for UNDCP evaluations, which primarily use external, independent experts, is provided through a margin of 3.5 per cent in all project budgets.

4. United Nations Development Programme

17. The Office of Audit and Performance Review of UNDP provides internal audit coverage of the Programme's operations. Resources assigned to the Office and to the regional audit services centres have increased substantially since the 1997 report.[5] The Office conducts audits with a sufficient degree of operational independence, as required by professional auditing standards. The Management Review and Oversight Committee was set up to review and comment on plans for internal audit of UNDP activities, on the summary results of audits and reviews and to monitor the implementation of corrective action resulting from audits and reviews.

18. Decentralized at the programme and project levels, evaluations at country offices and headquarters are overseen by UNDP's Evaluation Office. The Office conducts strategic and thematic evaluations, including management responses and follow-up measures, reporting to the Executive Board. In 1999, the monitoring function was strengthened with the introduction of the strategic results framework and the results-oriented annual report, which provide substantive monitoring of development results.

19. Effective 2000, reports arising from investigations conducted within UNDP are submitted to the Programme's Office of Legal and Procurement Support, strengthening the operational independence of the justice system. UNDP does not have specific procedures for reporting allegations of waste, fraud and mismanagement. As such there is no facility for confidential reporting.[6] UNDP does not have a separate investigations unit, but the Office of Audit and Performance Review has been given the responsibility for undertaking investigations with respect to suspected financial and management irregularities.[7] In this regard, it maintains regular contact with and, when needed, seeks advice from OIOS. OIOS handles some cases pertaining to UNDP, which come both from UNDP management and staff as well as from other complainants.

20. In addition to the five categories of oversight, other mechanisms provide oversight of UNDP substantive operations, as follows:

(a) Corporate programme oversight is provided through the Programme Working Group, which reviews programmes to ensure consistency with the United Nations overarching goals and values;

(b) Independent country reviews are conducted at least once during each 5-year programming cycle.

The establishment of the Oversight Group (Office of Audit and Performance Review, Evaluation Office and Operations Support Group; led by the Associate Administrator), has strengthened the coordination and visibility of oversight activities.

5. United Nations Environment Programme

21. OIOS provides internal audit services to the United Nations Environment Programme (UNEP), which partly reimburses related costs through its co-financing, with UNCHS (Habitat), of one P-4 and one local General Service post. The Evaluation and Oversight Unit operates independently, reporting directly to the Executive Director. Activities and services are monitored semi-annually, with increasing focus on assessment of quality and impact of outputs in addition to qualitative monitoring of outputs. The Executive Director appoints senior staff to review complaints, particularly those of a personnel or management nature, and to chair ad hoc boards of inquiry. OIOS is responsible for all investigations pertaining to UNEP.

6. United Nations Population Fund

22. Internal audit services of UNFPA operations are being provided by the Office of Audit and Performance Review, UNDP, on a full cost reimbursement basis. So far, the function has not received sufficient funding. UNFPA's Office of Oversight and Evaluation manages independent evaluations of major programmes and strategies. Evaluations of UNFPA supported projects and programmes are managed by country offices as well as headquarters managers of intercountry programmes. UNFPA submits cases for investigation to UNDP and also seeks the assistance of OIOS.

7. Office of the United Nations High Commissioner for Refugees

23. OIOS provides internal audit services to the Office of the United Nations High Commissioner for Refugees (UNHCR) under a memorandum of understanding. UNHCR reimburses most of the related costs through its financing of one D-1, 11 Professional and 3 General Service posts as well as travel and other non-staff costs. Since the 1997 report, and following UNHCR's own comprehensive review of its evaluation system, this function has been strengthened. Monitoring is part of a new operations management system aimed at further strengthening the management of activities worldwide. Coordination of the inspection and audit reports, annual audit plans and the annual inspection plan is ensured through the UNHCR Oversight Committee, chaired by the Deputy High Commissioner, which regularly reviews the status of implementation of audit recommendations.

24. The UNHCR Audit Section, operating under OIOS, plays an important role in identifying issues of concern. Matters for investigation identified during audit reviews are communicated to the investigation coordinator of the Inspector General's Office. Complex cases are referred to OIOS for investigation.

8. United Nations Children's Fund

25. The Office of Internal Audit of the United Nations Children's Fund (UNICEF) conducts audits of its operations with a sufficient degree of operational independence, as required by the professional auditing standards. The Evaluation, Policy and Planning Division initiates strategic evaluations. Since the 1997 report, the link to policy development has been strengthened. The seven regional offices of UNICEF also conduct major evaluations and report their findings to the Executive Board.

26. In addition to ongoing operational performance monitoring, UNICEF monitors and assesses activities regularly through programme audits. Since 1997, UNICEF has applied several methodologies for auditing the programme aspects of country offices. Programme issues are now assessed as a standard component of each country office audit. In 1998, recommendations were made to strengthen the clarity of programme objectives as part of the mid-term review exercises. In 1999, the Fund also took action to strengthen internal control monitoring mechanisms. OIOS receives reports pertaining to UNICEF investigations and provides assistance to investigations when the Fund's Office of Internal Audit deems it necessary.

9. United Nations Institute for Training and Research

27. OIOS provides internal audit services to the United Nations Institute for Training and Research (UNITAR). All its activities are systematically evaluated through assessments and impact evaluations. The evaluation system has been strengthened since the 1997 report. Given its size, UNITAR does not undertake inspections or investigations. To date, it has not referred any investigation cases to OIOS.[8] The coordination of various functions has improved under the Board of Trustees, which oversees the Institute. It has not reported to OIOS how it monitors the implementation of recommendations or its reporting of allegations of wrongdoing.

10. United Nations Office for Project Services

28. UNDP's Office of Audit and Performance Review provides internal audit coverage for the United Nations Office for Project Services. Audits are conducted with a sufficient degree of operational independence, as required by professional auditing standards. There is a need for close cooperation and better coordination between the internal auditors of the Office for Project Services and those of United Nations entities who use the Office's services in order to ensure adequate audit coverage of their projects and programmes.

29. UNDP supports the evaluations of the United Nations Office for Project Services, which are decentralized at the programme and project levels. OIOS has received investigation cases pertaining to the Office for Project Services. The Office reports that it generally seeks the assistance of UNDP, which performs its investigations on a "fee for service" basis. However, recently, the Office has made a commitment to provide funding to OIOS for professional investigation services. In

its response to the survey, the Office did not specify internal and external reporting procedures on findings and recommendations, monitoring of implementation of recommendations or on its reporting of allegations.

11. United Nations Relief and Works Agency for Palestine Refugees in the Near East

30. The United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA) covers its own internal audit requirements through its Department of Audit and Inspection, which operates with a sufficient degree of independence, as required by professional auditing standards. UNRWA programme directors, who are in charge of the health, education and relief and social services programmes, conduct evaluations of programmes and support services for which they are responsible. Complex cases are referred to OIOS for investigation.

12. United Nations University

31. OIOS provides internal oversight services to the United Nations University, the cost of which has not been reimbursed. External experts conduct evaluations of programmes and specific activities, coordinated by the Office of the Rector. As the United Nations University does not have an inspection function, OIOS undertook an inspectoral visit to the University in September 1998. The University refers investigation cases to OIOS, as it has no investigation capacity.

13. World Food Programme

32. The Office of Internal Audit of the World Food Programme (WFP) provides internal audit coverage for the Fund with a sufficient degree of operational independence, as required by professional auditing standards. Audit reports are submitted to the Executive Director and to the Audit Committee, but not to the Executive Board.

33. Reporting to the Executive Director, the Office of Evaluation submits all individual summary evaluation reports to the Executive Board, relevant operational units and other oversight offices. OIOS finds that the system in place is sound. Responsibility for monitoring has been transferred to the Office of Evaluation, which provides corporate oversight of monitoring systems used by government agencies, non-governmental organizations and WFP country offices. WFP is revising its best practices and guidelines for future results-based monitoring and project evaluation.

34. The Office of the Inspector General of the World Food Programme is responsible for both inspections and investigations. The Investigations Section of OIOS handles some cases pertaining to WFP.

14. United Nations Joint Staff Pension Fund

35. On the basis of a recommendation of the United Nations Board of Auditors, OIOS has provided internal audit services to the United Nations Joint Staff Pension Fund since 1996. Audit coverage of the Fund's operations, including those administered respectively by its Central Secretariat and the Investment Management Service, is being provided by a special OIOS audit unit financed by the Fund and comprising three OIOS audit staff members (one P-4, one P-3, and one General Service staff).

15. Joint United Nations Programme on HIV/AIDS

36. The Joint United Nations Programme on HIV/AIDS (UNAIDS) was established by Economic and Social Council resolution 1994/24, in which the Council invited the six original co-sponsoring entities (UNICEF, UNFPA, UNDP, WHO, UNESCO and the World Bank; later joined by the United Nations International Drug Control Programme) to set up the programme. WHO provides audit services to the Programme.

16. Office of the Iraq Programme

37. OIOS has provided internal audit services to the Office of the Iraq Programme since 1998. Starting in 2000, substantive issues were audited, including coordination and monitoring activities by the United Nations Office of the Humanitarian Coordinator in Iraq in Northern Iraq. Coverage of such issues will be expanded in 2001, including audits of the Office's headquarters. Audit bodies of other United Nations agencies were invited to join in such audits.

38. OIOS has proposed intensifying cooperation and coordination of internal audit coverage of the activities in Iraq, which are being funded by the oil for food programme and implemented, through memoranda of understanding, by FAO, ITU, UNCHS, UNDP, UNESCO, UNICEF, UNOPS, WFP and WHO. The response to this proposal has generally been positive, and OIOS plans to develop proposals for specific arrangements to achieve coordination and collaboration on audit coverage. The Office of the Iraq Programme has no professional investigation capacity and any complaint pertaining to the Office is handled by the Investigation Section of OIOS.

17. United Nations Fund for International Partnerships

39. The United Nations Fund for International Partnerships (UNFIP) was established by the Secretary-General in March 1998 to coordinate, channel and monitor contributions from the United Nations Foundation, the public charity responsible for channelling the $1 billion contribution in support of United Nations causes made by Ted Turner. UNFIP works under the leadership of the Deputy Secretary-General in conformity with the United Nations reform programme. As stated earlier, OIOS is considering ways to strengthen its oversight coverage for UNFIP.

B. Information on oversight functions

1. Audit

40. Since the 1997 report, there has been no basic change in the provision of internal audit services to the operational funds and programmes. The table below shows the source of internal audit provided to entities:

Internal audit services provided by OIOS	*Internal audit services provided by another entity*	*Has its own internal audit unit*
ITC	UNFPA	UNDP
UNCHS (Habitat)	United Nations Office for Project Services	UNICEF
UNDCP	UNAIDS	UNRWA
UNEP		WFP
UNHCR		
UNITAR		
United Nations University		
UNJSPF		
Office of the Iraq Programme		

41. OIOS noted the following changes in internal audit arrangements, which enabled the audit units in question to increase the extent and depth of their coverage, according to the survey responses:

(a) The number of UNDP, UNICEF and UNHCR audit staff has increased significantly from 25 to 35, from 12 to 17, and from 9 to 14, respectively. UNRWA has added three local area staff for its audit and inspection function;

(b) Heads of internal audit units at UNRWA and UNHCR were upgraded from the P-5 to the D-1 level;

(c) The three regional audit services of UNDP are each headed by one P-5 with two audit staff.

42. OIOS, having studied the organizational, staffing, reporting and other aspects of the internal audit units of UNDP, UNICEF, UNRWA and WFP, noted the following findings:

(a) The audit units have the necessary structure and operational independence to adequately cope with their respective auditing responsibilities;

(b) Except for UNDP,[9] the audit units do not provide consulting services similar to those provided by the Audit and Management Consulting Division of OIOS.

2. Evaluation

43. Since the 1997 report, a number of minor changes occurred in the area of evaluations, although there is no observable trend to report. The following are examples of changes made by funds and programmes based on comprehensive reviews of prior systems:

(a) The evaluation function was separated from the Corporate Planning and Accountability Service (at UNDP and UNEP) to form an independent Evaluation and Oversight Unit;

(b) The evaluation function at UNHCR was separated from the inspection function and transferred to a new Evaluation and Policy Analysis Unit, with more focus placed on the analysis of strategies and the evaluation of major activities.

44. The evaluation function is established in all funds and programmes. The following are examples of the different areas of focus of the evaluation function, reflecting the different organizational structures of the funds and programmes:

(a) Evaluation is integrated in the strategic planning process (ITC, UNDCP, UNCHS and UNICEF);

(b) Evaluation is integrated in the oversight function (UNCHS (Habitat), UNEP, UNDP and WFP);

(c) Another entity (UNDP) is responsible for evaluation (the United Nations Office for Project Services);

(d) External experts conduct evaluations (UNITAR and UNU).

45. In all surveyed funds and programmes, regardless of their organizational structure, evaluations contributed to the analysis and review of their policies and strategic objectives. In most cases, evaluation reports are submitted directly to the head of the fund or programme. Following are examples of the contributions of evaluations:

(a) Evaluations seek to define key issues emerging from projects, enabling management to redesign its strategies in project design and implementation (UNEP);

(b) Evaluations are followed by a strategy proposal, which is submitted to the Joint Advisory Group (ITC).

46. Following are examples of the level of financial resources committed to evaluation by funds and programmes since the 1997 report:

(a) Relatively high evaluation expenditure for funds and programmes with long-term commitment or a strategic agenda (UNEP, UNICEF, UNFPA);

(b) Resources decreased after organizational reviews (ITC, UNDCP);

(c) Resources increased after organizational reviews (UNHCR — two additional professional posts were assigned to the evaluation and policy analysis function; UNCHS (Habitat) — the post of evaluator, vacant since 1992, was filled in 1996).

3. Monitoring

47. Funds and programmes have taken concrete actions to further strengthen the management of activities through the use of goals, outputs and indicators to measure performance. They provide monitoring of their programme performance in the following ways:

(a) Biennial programme performance reports are submitted to OIOS (ITC, UNHCR, UNDCP and UNEP;

(b) Workload statistics for biennial programme budgets are submitted to OIOS (UNHCR and UNRWA);

(c) Performance monitoring consists of field visits to programme sites and are part of management audits (UNHCR, UNDP, UNFPA, UNICEF, UNOPS);

(d) UNCHS (Habitat) put in place a coordinating mechanism for monitoring and evaluation activities (1996); however, more resources are needed to ensure full coverage;

(e) UNHCR monitors progress towards delivery of planned outputs within projects, as well as towards achieving the intended impact on the beneficiary population in consultation with beneficiaries and implementing partners;

(f) UNFPA's 1997 guidelines (emphasizing the monitoring of substantive, financial and managerial aspects of country programmes) are being revised to further strengthen monitoring and evaluation practices and to institutionalize a results-based approach;

(g) UNDP measures overall performance against the goals of its annual corporate plan (a results-oriented annual report was presented to the 2000 session of its Executive Board, showing how results relate to goals and sub-goals of the organization). The strategic results framework/results-oriented annual report was introduced in 1999, managed by the Operations Support Group. A Steering Committee (consisting of the Bureau of Management and the Evaluation Office; chaired by the Operations Support Group) guides and monitors the results-based management process. A "balanced scorecard" when complete, will show UNDP's progress towards achieving corporate objectives;

(h) UNICEF has recognized the general need to strengthen overall performance monitoring. (Some offices demonstrated active monitoring of activities funded by UNICEF; however this practice is not universal);

(i) UNICEF monitors programme performance at three levels: project activities, country programmes and strategic goals. Country Offices ensure periodic monitoring of project performance. Regional Directors report to the Executive Board on country programme performance and major evaluations. The Evaluation, Policy and Planning Division coordinates the monitoring and reporting on the Fund's strategic performance and the achievement of its global goals;

(j) WFP is revising best practices and guidelines for future results-based monitoring and project evaluation.

48. OIOS is working with departments and offices in the Secretariat, as well as those funds and programmes reporting to it centrally, to improve the qualitative aspects of the Programme Performance Report, as requested by Member States. It will draw from best practices from the funds and programmes and share them with the Secretariat.

4. Inspection

49. Inspections of ITC, UNCHS (Habitat), UNDCP, UNEP and the United Nations University will continue to be carried out by OIOS, where required. UNHCR and WFP have had an Inspector-General since 1995. In January 1998, WFP renamed the former Inspection and Investigation Office, the Office of the Inspector-General, which reports directly to the Executive Director. This Office continues to carry out both inspections and investigations. The Inspector-General of UNHCR reports directly to the High Commissioner, including recommendations and suggested actions, often drawing on best practices or solutions seen in other inspections, thus

providing UNHCR's field offices with an independent and objective review of their performance.

50. In 1999, UNRWA reorganized its Internal Audit Office into a Department of Audit and Inspection. Although the term "inspection" is not utilized by the funds and programmes, the concept exists and similar functions are carried out. In UNFPA, the findings of the Policy Application Reviews provide senior management with snapshots of managerial performance by selected country offices. Similarly, in UNDP, ad hoc inspections are a function of the Office for Audit and Performance Review. OIOS notes that arrangements are in place in these funds and programmes to address management deficiencies as they arise, with a view to ensuring that specific remedial action is taken.

5. Investigation

51. According to survey responses, most of the funds and programmes do not have separate investigative offices. OIOS has received cases for investigation pertaining to all funds and programmes.

Year	*Number of cases*
1994	18
1995	28
1996	49
1997	55
1998	67[a]
1999	45
2000	40
Total	**302**

[a] 31 cases were received from UNRWA alone. As a result, in 1999 the Office recommended that a mechanism be established at UNRWA to handle complaints. Such a mechanism has been established according to the survey response from UNRWA.

52. Reporting mechanisms at funds and programmes vary, but in each case, the decision to request reports of wrongdoing, to act on cases of wrongdoing or to report these cases to a governing body or an external or internal oversight body is solely at the discretion of the funds and programmes. OIOS has a mandate to receive and investigate any complaints or allegations made by any person in or outside the United Nations system with respect to staff or resources of the Organization, including the funds and programmes.

53. The following are examples of the methods with which the funds and programmes assign investigations:

(a) Primary responsibility for investigative issues is assigned to audit or inspection offices (e.g., UNDP, UNHCR);

(b) A focal point maintains regular consultations with OIOS, which provides assistance with complex criminal cases;

(c) UNFPA utilizes the audit office of the UNDP to perform its investigative functions on a "fee for service" basis.

54. With the exception of WFP, most funds and programmes do not have a dedicated investigation unit. The following are examples of the ways in which the funds and programmes handle investigations:

(a) The Executive Director of UNCHS (Habitat) establishes ad hoc boards of inquiry and refers cases to the OIOS Investigations Section in Nairobi;

(b) The UNEP Executive Director appoints senior staff to review complaints of a personnel or management nature and chairs ad hoc boards of inquiry; complex cases are referred to the OIOS Investigations Section in Nairobi;

(c) UNDCP refers cases to OIOS through the Chief of the Programme Support Service, who is the focal point for investigations;

(d) The UNHCR Inspector-General's Office has one officer dedicated to investigations. Complex cases are referred to OIOS;

(e) UNDP will strengthen its investigative capacity by formalizing procedures for receiving allegations of waste, fraud and mismanagement (one professional investigator is being recruited);

(f) UNICEF continues to refer cases to OIOS, which provides assistance with investigations for which the UNICEF Internal Audit retains primary responsibility;

(g) UNITAR provided no information on its investigation function;

(h) The Inspector-General of WFP is responsible for both inspections and investigations. OIOS provides liaison and advisory services.

55. Since its establishment, OIOS has received 302 cases pertaining to the funds and programmes, referred by managers and other staff. These are often the more complex cases, which most funds and programmes acknowledge they have no capacity to address in the absence of professional investigators.[10]

V. Resources

56. Based on the information received from funds and programmes, OIOS notes that many entities have inadequate resources devoted to oversight activities. In those instances where funds and programmes use the services of OIOS for audit, the practice of reimbursing OIOS is uneven. Some funds and programmes provide reimbursement to OIOS through memoranda of understanding on an ad hoc basis; others do not provide reimbursement at all. On average, the resources provided to OIOS are insufficient, in part, because the overhead costs (administrative support, training, travel, equipment and supervision) are not covered by funds and programmes. This situation is mainly due to the absence of standard arrangements and budgetary provisions for dedicating resources for oversight coverage at many funds and programmes. OIOS also provides investigation services to a majority of funds and programmes, for which it is not being reimbursed.

57. In that regard, I wrote a letter to the heads of funds and programmes in December 2000, reiterating the mandate of OIOS to assist me in fulfilling my

oversight responsibility with respect to the resources and staff of the Organization and stating that this responsibility extends to the United Nations operational funds and programmes.

58. I informed the funds and programmes that OIOS would propose establishing a dedicated resource pool and a reimbursement account[11] to handle the initial funding and subsequent reimbursements for investigative services. Guidelines on reimbursement for investigation services rendered to funds and programmes will be established, as suggested by the Advisory Committee on Administrative and Budgetary Questions.[12]

59. The Under-Secretary-General for Internal Oversight subsequently wrote to heads of funds and programmes in early January 2001, requesting them to sign a memorandum of understanding ensuring that OIOS will have adequate resources for the services provided to the funds and programmes. Except for travel expenses, OIOS has been providing certain services to funds and programmes from its existing resources. According to the Under-Secretary-General, this practice had resulted in a serious drain on the resources of OIOS. The arrangement proposing the establishment of a cost reimbursement mechanism has been endorsed by the United Nations Controller.

VI. Conclusions and recommendations

60. Overall, the internal oversight mechanisms of funds and programmes have improved since the 1997 report (A/51/801). Improvements include intensified cooperation between funds and programmes and OIOS as well as the adoption of new oversight procedures. Recommendations I, II, IV, V and VI contained in the 1997 report are being implemented by funds and programmes through differing but viable organizational arrangements for oversight:

(a) Recommendation 1 (monitoring should be part of managerial responsibility);

(b) Recommendation 2 (inspection units should be separate in larger funds and programmes);

(c) Recommendation 4 (cooperation among oversight units should be formal);

(d) Recommendation 5 (funds and programmes should develop a mechanism to monitor the implementation of recommendations);

(e) Recommendation 6 (periodic comprehensive reports and ad hoc reports should be submitted, through the executive heads of funds and programmes, to their governing bodies and made available to OIOS with the comments of the executive head).

61. However, gaps continue to exist in the oversight arrangements of operational funds and programmes. Recommendation 3, which would have funds and programmes make budgetary provisions for investigation services provided by OIOS, has so far not been implemented. In addition, most funds and programmes do not have their own investigations unit with operational independence nor have they developed confidential reporting facilities and procedures to protect those who make reports in good faith or are subject of such reports. Most funds and programmes

depend on the services of OIOS for their complex investigations because they do not employ professional investigators or have a dedicated investigation unit.

62. With regard to the audit function, some of the funds and programmes (UNDP,[11] UNICEF, UNRWA and WFP) have their own separate audit units. According to the OIOS review, these units are functioning with sufficient operational independence. Since the issuance of the 1997 report, the number of audit staff at UNDP, UNICEF, UNHCR and UNRWA has increased, enabling them to improve the extent and depth of their coverage.

63. The present recommendation 1 (A and B) below is intended to provide more dependable conditions for provision of resources for oversight coverage at funds and programmes and to reimburse OIOS fully for its services.

Recommendation 1:

A. Establishment of a budgetary provision for all aspects of oversight coverage at each existing entity and at the creation of new entities to ensure that the responsibility and source of funding for oversight is clearly identified.

Each fund and programme should have budgetary provisions for all aspects of internal oversight, whether carried out by the entity itself or provided by OIOS. When a new entity is created, a budget line should be established for oversight. Competent authorities would determine the responsibility and source of funding for oversight services and ways in which those services are to be provided.

B. Establishment of a mechanism to reimburse OIOS fully for investigations and audit services and, in special cases, for other services it provides to funds and programmes.

Each fund and programme should enter into a memorandum of understanding, as proposed in my letter, to reimburse OIOS fully for internal oversight services. The memorandum could spell out the level of service to be provided by OIOS based on a standard cost of service, including indirect costs incurred (travel, equipment, training, etc.). The Department of Management has established an account to reimburse OIOS for oversight services rendered. The guidelines for reimbursement would be established in accordance with the financial rules and regulations of the United Nations.

64. Recommendations 7 and 8 of the 1997 report (on summary reports to the General Assembly and access to information, respectively) have been modified by recommendation 2 below to allow for the establishment of a more effective mechanism for information exchange and coordination between OIOS and funds and programmes on issues of mutual interest. In the instances where OIOS does not provide services to a fund or programme, it is not in a position to fully assess the details of oversight or adequacy of coverage. OIOS would only be in a position to do so if it were a member of a duly established oversight committee, as envisaged below.

Recommendation 2:

Establishment of an oversight committee at each entity, with appropriate terms of reference and with the representation of OIOS, to strengthen information exchange and coordination on internal oversight.

(a) Each fund or programme should establish an oversight committee or enhance an existing committee[14] to include all aspects of oversight with the permanent representation of the Under-Secretary-General for Internal Oversight Services or a representative. Currently, only two funds and programmes (UNDP and UNHCR) have oversight committees:

(i) The UNDP Management Review and Oversight Committee holds periodic meetings to review the Programme's Accountability Framework, reporting to the Executive Board. The Under-Secretary-General for Internal Oversight is a permanent member of the Management Review and Oversight Committee;

(ii) The UNHCR Oversight Committee coordinates oversight mechanisms and reviews the implementation of audit recommendations. The Head of the UNHCR Audit Section of OIOS attends its meetings.

(b) OIOS has proposed enhancements to the terms of reference of the UNDP Management Review and Oversight Committee to strengthen the oversight role of this Committee. I propose that similar terms of reference be established for each fund and programme.

Notes

[1] Following its reorganization in 1997, UNDCP operates under the United Nations Office for Drug Control and Crime Prevention, together with the United Nations Centre for International Crime Prevention.

[2] For example, UNCTAD.

[3] For example, the United Nations International Research and Training Institute for the Advancement of Women (INSTRAW), the United Nations Research Institute for Social Development (UNRISD) and the United Nations Institute for Disarmament Research (UNIDIR).

[4] See A/51/933.

[5] Staff of the Office of Audit and Performance Review increased from 25 to 35 and its budget appropriations for $6.7 to $11.9 million in the years between the biennia 1994/1995 and 2000/2001. As of 1999, the Office has three fully functioning audit centres, each headed by a chief at the P-5 level, in addition to two auditors.

[6] UNDP states that it will further strengthen its investigative capacity by formalizing its procedures for receiving allegations of waste, fraud and mismanagement.

[7] Since the initial response of UNDP to the survey, its coordination of investigation activities has been centralized to a single section within the Office of Audit and Performance Review. Recruitment of a professional investigator is under way.

[8] OIOS received a case pertaining to UNITAR in February 2001.

[9] Twenty per cent of the staff resources of the Office of Audit and Performance Review are allocated for the provision of consulting/advisory services.

[10] A report issued by the Joint Inspection Unit (JIU), entitled Strengthening the investigations function in United Nations system organizations (JIU/REP/2000/9), addresses various issues of relevance to this report, including recommendations on financing the access to professionally trained and experienced investigators such as, inter alia, use of common services and/or outsourcing (including within the United Nations system) and better cooperation regarding the investigations function.

[11] See recommendation 1.B in the present report.

[12] See A/54/7.

[13] UNDP provides audit services to UNFPA and the United Nations Office for Project Services.

[14] UNRWA has an Audit and Inspection Committee; WFP and UNICEF have Audit Committees. The Executive Committee of UNFPA functions as a de facto corporate oversight committee.

Annex I

General overview

United Nations operational funds and programmes

Fund/programme	• *Location of headquarters* • *Year of founding* • *Number Professional staff (posts in 2000/1)* • *Number General Service staff (posts in 2000/1)* • *Number local level staff (posts in 2000/1)* • *Number of offices/missions*	*Sources of funding (thousands of US$ (2000/1))* • *Regular budget* • *Extrabudgetary funds (including voluntary contributions)* *Total budget*	*Legislative authority* • *Governing body* • *Appointment of head of entity*
International Trade Centre	Geneva, Switzerland 1964 64 Professionals 90 General Service (excluding field-based project personnel) No field offices	Regular budget: 29,722.0 (UN share) Regular budget: 21,722.0 (WTO share) Income: 810.0 Extrabudgetary: 33,172.0 Total budget: 87,866.0	Joint Advisory Group ECOSOC and General Council WTO; Executive Director is appointed jointly by the Secretary-General and the Director General of WTO.
UNCHS (Habitat)	Nairobi, Kenya 1977 97 Professionals 71 General Service 6 offices worldwide, plus headquarters	Regular budget: 12,297.3 Extrabudgetary: 197,482.1 Total budget: 209,779.0	ECOSOC/General Assembly; Executive Director is appointed by the Secretary-General.
UNDCP	Vienna, Austria 1990 167 Professionals 93 General Service 89 local level 25 offices, including headquarters	Regular budget: 14,066.7 Extrabudgetary: Support budget: 35,239.8 Programme budget: 148,298.0 Total budget: 197,604.5	Commission on Narcotic Drugs/ECOSOC/General Assembly; Executive Director is appointed by the Secretary-General.
UNDP	New York, USA 1966 912 Professionals 581 General Service 3,398 local level 129 country offices and 6 liaison offices	Voluntary contributions: 681.0 Cost-sharing: 1,200.0 Trust funds: 339.0 Other: 244.5 Total contributions and income: 2,464.5 (1999)	Executive Board/ECOSOC/General Assembly; Administrator is appointed by the Secretary-General.
UNEP	Nairobi, Kenya 1972 297 Professionals 315 General Service 0 local level 6 regional offices, 10 other offices, 6 convention secretariat	Regular budget: 8,836.0 Extrabudgetary: 296,092.0[a] Total budget: 261,468.0 (1998/99)	Governing Council/ECOSOC/General Assembly; Executive Director is elected by the General Assembly on nomination by the Secretary-General.

[a] Includes multilateral fund with voluntary contributions.

Fund/programme	• *Location of headquarters* • *Year of founding* • *Number Professional staff (posts in 2000/1)* • *Number General Service staff (posts in 2000/1)* • *Number local level staff (posts in 2000/1)* • *Number of offices/missions*	*Sources of funding (thousands of US$ (2000/1))* • *Regular budget* • *Extrabudgetary funds (including voluntary contributions)* *Total budget*	*Legislative authority* • *Governing body* • *Appointment of head of entity*
UNFPA	New York 1966 311 Professionals (2000) 118 General Service (HQ and Geneva posts in 2000) 410 other local staff (2000) 110 offices (excluding headquarters)	Regular budget: 508,000 Extrabudgetary: 140,900 Total contributions and income: 649,300 (1999-2000)	UNDP/UNFPA Executive Board/ECOSOC/General Assembly; Executive Director is appointed by the Secretary-General.
UNHCR	Geneva, Switzerland 1951 1,357 Professionals and above 3,857 General Service 276 offices, 3 regional directorates, 118 country level offices, 155 local level offices	Regular budget: 39,000 Voluntary contributions: 1,847,000 Total budget: 1,886,000	Executive Committee/ECOSOC/General Assembly; High Commissioner is elected by the General Assembly on nomination by the Secretary-General.
UNICEF	New York, USA 1946 1,280 Professionals 3,426 General Service 1,116 national staff 8 regional offices, 125 country offices	Total contributions: 1,118,000 (1999)	Executive Board/ECOSOC/General Assembly; Executive Director is appointed by the Secretary-General.
UNITAR	Geneva (liaison office in NY) 1963 19 Professionals 5 General Service 13 special fellows	Regular budget: nil Voluntary contributions: 760 Total budget: 12,897	Board of Trustees; Executive Director appointed by the Secretary-General following consultations with the Board.
United Nations Office for Project Services	New York 1995 91 Professionals 154 General Service None 3 outposts	Regular budget: 59,254 Extrabudgetary: None Total budget: 59,254 1994/95	UNDP Executive Board/ECOSOC/General Assembly; Executive Director is appointed by the Secretary-General.

Fund/programme	• *Location of headquarters* • *Year of founding* • *Number Professional staff (posts in 2000/1)* • *Number General Service staff (posts in 2000/1)* • *Number local level staff (posts in 2000/1)* • *Number of offices/missions*	*Sources of funding (thousands of US$ (2000/1))* • *Regular budget* • *Extrabudgetary funds (including voluntary contributions)* *Total budget*	*Legislative authority* • *Governing body* • *Appointment of head of entity*
UNRWA	Gaza and Amman 1950 87 International Professionals 199 Senior (Professional) local area staff 12 International General Service staff 21,355 local area staff (excl. senior local area staff) 2 headquarters offices, operations in 5 fields	Regular budget: 23,175 Extrabudgetary: 712,482 Total budget: 735,657	General Assembly; Commissioner-General is appointed by the Secretary-General.
United Nations University	Tokyo 1972 Total staff: 211 11 institutes/programmes	Voluntary contributions Total budget: 72,000 1998/99	UNU Governing Council; Rector is appointed by the Secretary-General after consultation with UNESCO Director-General and with his concurrence.
WFP	Rome, Italy 1961 773 Professionals (including 373 local Professionals) 1,026 General Service (including 759 local General Service) 85 country offices	Total contributions and income: 3,902,400 1994/95	Committee on Food Aid Policies and Programmes ECOSOC; Executive Director is appointed by the Secretary-General.

Annex II

Audit function

Table 1
United Nations operational funds and programmes

Fund/ Programme	*Integral audit unit*	• *Audit unit* • *Location* • *Year established*	• *Level of head of audit unit* • *Professional staff posts (excluding head)*	*Reporting lines*	*Internal and external reporting procedures for findings*	*Procedure for monitoring implementation of audit recommendations*
International Trade Centre	No	[OIOS]		[Secretary-General/ General Assembly]	Internal: Findings are brought to the attention of senior management and the individual divisions/sections concerned. External: United Nations Board of Auditors.	OIOS monitors implementation of recommendations.
UNCHS (Habitat)	No	[OIOS]		[Secretary-General/ General Assembly]	Internal: Final audit reports are submitted to Executive Director, senior managers and programme managers. External: United Nations Board of Auditors. Annual audits by the Board of Auditors.	OIOS monitors implementation of recommendations.
UNDCP	No	[OIOS]		[Secretary-General/ General Assembly]	Internal: Final audit reports are submitted to Executive Head. External: United Nations Board of Auditors. Governing Body: Commission on Narcotic Drugs is informed through regular reporting, including Annual Report of the Executive Director and budgetary reports.	OIOS monitors implementation of recommendations.

Fund/ Programme	*Integral audit unit*	• *Audit unit* • *Location* • *Year established*	• *Level of head of audit unit* • *Professional staff posts (excluding head)*	*Reporting lines*	*Internal and external reporting procedures for findings*	*Procedure for monitoring implementation of audit recommendations*
UNDP	Yes	OAPR New York	D-2 Staff increased from 25 to 35	Audit unit reports to the UNDP Administrator.	Internal: Audit reports are submitted to the Associate Administrator, the Administrator and other senior UNDP managers. External: United Nations Board of Auditors. Governing Body: Reporting of audit findings to the Executive Board remains at the discretion of the Administrator, unless otherwise requested by Board. An annual report on internal oversight is being presented to the Executive Board on a yearly basis (since 1997).	Audit unit monitors implementation of recommendations, checks on implementation of recommendations as standard procedure for subsequent audits.
UNEP	No	[OIOS]		[Secretary-General/ General Assembly]	Internal: Final audit reports are submitted to UNEP Senior Management Group. External: United Nations Board of Auditors.	OIOS monitors implementation of recommendations.
UNFPA	Yes, relies on services of UNDP	UNFPA Internal Audit Section, UNDP/OAPR New York 1993 (prior to 1993 provided by DAMR). Focal point for audit in UNFPA: Office of Oversight and Evaluation. Country offices in Asia and Pacific and Arab States regions audited by commercial firms. Country offices in Africa and in Latin America and the Caribbean audited by the UNDCP Regional Audit Service Centres on a full cost reimbursement basis.	P-5 4 Professionals	Chief of audit unit reports to UNDP/ OAPR and UNFPA Executive Director.	Internal: OAPR submits reports to UNFPA Office of Oversight and Evaluation. External: United Nations Board of Auditors. Governing Body: Executive Board is informed of audit reports by UNFPA Executive Director. An annual report on internal oversight and another on implementation of the recommendations of the Board of Auditors are submitted to the Executive Board on a yearly basis (since 1997).	UNFPA monitors implementation of recommendations.

Fund/ Programme	*Integral audit unit*	• *Audit unit* • *Location* • *Year established*	• *Level of head of audit unit* • *Professional staff posts (excluding head)*	*Reporting lines*	*Internal and external reporting procedures for findings*	*Procedure for monitoring implementation of audit recommendations*
UNHCR	No	[OIOS] MOU dated 29 April 1999	D-1 11 Professionals	[OIOS, Secretary-General]	Internal: Final audit reports are submitted to senior management/ Controller of UNHCR/Deputy High Commissioner. External: United Nations Board of Auditors.	OIOS and UNHCR Oversight Committee monitors implementation of recommendations.
UNICEF	Yes	Office of Internal Audit New York 1948	D-2 17 Professionals	The Office of Internal Audit reports to the Executive Director.	Internal: Internal audit reports are submitted to the Executive Director, the other members of the Internal Audit Committee, and senior managers as appropriate for each report. External: United Nations Board of Auditors. Governing Body: Audit and investigations reports have been given to Executive Board in special cases. An annual report of internal audit activities is made to the Executive Board since 1997.	Internal Audit Committee follows implementation on a selective basis; follow-up audits address implementation of agreed actions and actions required.
UNITAR	No	[OIOS]		Board of Trustees Secretary-General General Assembly	Internal: Final audit reports are addressed to the Executive Director. External: United Nations Board of Auditors.	OIOS monitors implementation of recommendations.
United Nations Office for Project Services	Yes, relies on the services of UNDP	Project Services Audit Section, UNDP/OAPR New York 1989	P-5 4 Professionals (of which 2 dedicated to audit of Management Service Arrangements funded by World Bank) 2 General Service audit examiner posts	Audit unit reports to UNDP/OAPR.	Internal: OAPR submits reports to the UNOPS Executive Director. External: Management Services Agreements. Audits are submitted by the Executive Director to involved Governments and the World Bank. Governing Body: An annual report on internal oversight will be presented to the Executive Board on a yearly basis, beginning in 1997.	Procedures for monitoring implementation of recommendations in preparation.

Fund/ Programme	*Integral audit unit*	• *Audit unit* • *Location* • *Year established*	• *Level of head of audit unit* • *Professional staff posts (excluding heads)*	*Reporting lines*	*Internal and external reporting procedures for findings*	*Procedure for monitoring implementation of audit recommendations*
UNRWA	Yes	Department of Audit and Inspection	D-1 6 Professionals (replaced by area staff upon relocation of UNRWA audit unit from Vienna to Amman)	Director of the Audit and Inspection Department reports to the Commissioner-General. The Director is a member of the UNRWA Audit Committee which was established in August 1998 under the Chairmanship of the Deputy Commissioner-General; General Assembly.	Internal: Final reports are submitted to Commissioner-General. External: United Nations Board of Auditors.	UNRWA audit unit follows up on implementation and sets target dates; subsequent audits establish whether recommendations were implemented; audit unit acts as focal point to ensure implementation of recommendations by external auditors and reports on follow-up action on such recommendations twice a year.
UNU	No	[OIOS]		[Secretary-General/ General Assembly]	Internal: Final audit reports are addressed to the Executive Head. External: United Nations Board of Auditors.	OIOS monitors implementation of recommendations.
WFP	Yes	Office of Internal Audit Rome 1985	D-1 7 Professionals	Audit unit reports to Office of the Executive Director.	Internal: Audit reports are submitted to the Executive Director and to the Audit Committee but not to the Executive Board. External: External auditors receive reports of internal audit findings and are responsible for conveying audit findings and recommendations to oversight bodies of the Programme. Governing Body: The Executive Board receives status reports periodically.	Audit unit monitors implementation of recommendations; quarterly reports on status of implementation submitted to Audit Committee, which follows up on non-implementation.

Evaluation function

Table 2
United Nations operational funds and programmes

Fund/ Programme	*Integral evaluation unit*	• *Evaluation unit* • *Year established*	• *Level of head of evaluation unit* • *Professional staff posts (excluding head)*[a]	*Reporting lines*	*Internal and external reporting procedures for findings*	*Procedure for monitoring implementation of evaluation recommendations*
ITC	No	Senior Evaluation and Monitoring Officer, Office of the Executive Director. 1998 Previously Corporate Strategy and Quality Assurance Unit.	1 P-4	Reports to Deputy Executive Director.	Internal: Sent to all staff through special e-mailed Evaluation News. All documents available on Evaluation Intranet page. External: Evaluation News available on request. Programme evaluations are submitted to the Joint Advisory Group; project evaluation reports are shared with all partners involved.	At the project level, recommendations are commented upon by ad hoc Management Comments, which are presented in a separate document, attached to the evaluation report and includes a plan to implement the recommendations that have been accepted and retained for action. Follow-up monitoring by Senior Evaluation and Monitoring Officer.
UNCHS (Habitat)	Yes, combined with monitoring	Monitoring and Evaluation Unit established in the Office of the Executive Director. 1984	1 P-4 (post vacant from 1992 to 1996)	Reports to the Director of Programme Coordination.	Findings and recommendations are communicated to the Executive Director and senior and programme managers. UNCHS issues reports to Central Evaluation Unit, OIOS.	
UNDCP	No	Senior Evaluation Officer in Office of the Director, Division of Operations and Analysis (DOA). Previously Planning and Evaluation Section, Office of External Relations, Strategic Planning and Evaluation.	1 P-5	Senior Evaluation Officer reports to the Director, DOA. Previously Strategic Planning and Evaluation reported to Executive Director.	Findings and recommendations of external evaluators are referred to the concerned substantive office; database contains summary of all evaluations. External: Individual project evaluations are shared with executing agencies and recipient countries and discussed at tripartite review meetings. Governing Body: Annual report and ad hoc reporting by Executive Director to Commission on Narcotic Drugs.	Delegated to the responsible backstopping office.

Fund/ Programme	*Integral evaluation unit*	• *Evaluation unit* • *Year established*	• *Level of head of evaluation unit* • *Professional staff posts (excluding head)*	*Reporting lines*	*Internal and external reporting procedures for findings*	*Procedure for monitoring implementation of evaluation recommendations*
UNDP	Yes	Evaluation Office (EO), Office of the Administrator. 1984 Previously Office of Evaluation and Strategic Planning (1994-1997).	1 D-2 5 Professionals	Evaluation system is decentralized at the project level: Country Offices report to Regional Bureaux; these report to the Evaluation Office and its Director reports to the Administrator.	Internal: EO disseminates findings and lessons learned through series of publications. External: Publishes all EO-managed evaluation reports — available on web site. A report on development effectiveness synthesizes the macro implications of the evaluation findings for the organization. Governing Body: Annual report by Administrator and by Director OESP to Executive Board.	OAPR follows up on implementation status of recommendations. Since 2000, implementing units report status via a web-based tool.
UNEP	Yes	Evaluation and Oversight Unit (EOU). 1998 Previously Project Design and Evaluation Unit in the Corporate Planning and Accountability Service (CPAS).	1 P-5 2 Professionals	The Chief of the new EOU reports directly to the Executive Director.	Annual evaluation report is submitted to Governing Council. Internal: Reports to the Deputy Executive Director and acts as focal points for OIOS. External: Focal point for the Board of Auditors, reports to the Governing Council and the Committee of Permanent Representatives on findings of OIOS and the Board of Auditors.	Responsibility of programme managers; Evaluation and Oversight Unit follows up on implementation on a semi-annual basis; quarterly evaluation monitoring report is submitted to UNEP Senior Management Group. Cooperation with OIOS has intensified.
UNFPA	Yes	Office of Oversight and Evaluation. 1996 Previously Evaluation Branch, Technical and Evaluation Division.	1 D-1 4 Professionals	The Office of Oversight and Evaluation reports directly to the Executive Director.	Internal: Evaluation reports are reviewed at country level with Country Support Teams and Geographical Divisions at HQ; thematic evaluations are reviewed by agency/institution under evaluation and are reported to UNFPA Strategic Planning Committee; findings and recommendations of thematic evaluations are reported to UNFPA Strategic Planning Committee; findings and recommendations of Policy Application Reviews are reported to the Executive Director.	Monitoring takes place at field and HQ levels, with particular attention to the application of evaluation findings and recommendations during the review of proposed projects and programmes.

Fund/ Programme	*Integral evaluation unit*	• *Evaluation unit* • *Year established*	• *Level of head of evaluation unit* • *Professional staff posts (excluding head)*[a]	*Reporting lines*	*Internal and external reporting procedures for findings*	*Procedure for monitoring implementation of evaluation recommendations*
					Thematic and major evaluation reports usually published and widely circulated. Governing Body: Biennial report to Executive Board.	
UNHCR	Yes	Evaluation and Policy Analysis Unit established in 1999. Previously evaluation function with Inspection and Evaluation Service	1 P-5 3 Professionals	Located in the Department of Operations, reports directly to Assistant High Commissioner.	Internal: Recommendations and conclusions are presented to High Commissioner for decision and follow-up, reports are distributed to Senior Management Committee and concerned representatives, managers at HQ and in countries concerned. Since 1999, all reports are placed in the public domain. Governing Body: the High Commissioner makes regular reports on the functioning of oversight mechanisms to the Executive Committee.	Procedures are specific to each evaluation.
UNICEF	Yes	Evaluation, Policy and Planning Division (under Deputy Executive Director). 1997 Previously Evaluation and Research Office.	1 D-1 4 Professionals	In each Country Office there is an Evaluation and Monitoring Focal Point; in each of the seven regions, Monitoring and Evaluation Officers report to Deputy Regional Director; at HQ/NY, the Director Evaluation and Research Office, reports to the Director, Evaluation, Policy and Planning Division, which is part of the Programme Group headed by a Deputy Executive Director.	Internal: Database feeds back results to the field, management and planning process; Newsletter (2-3 issues p.a.) with findings/research reports. External: Biennial report to Executive Board; ad hoc reports to interested parties; newsletter.	By Country Office representative (Evaluation database includes summary of follow-up actions undertaken to implement recommendations).

Fund/ Programme	*Integral evaluation unit*	• *Evaluation unit* • *Year established*	• *Level of head of evaluation unit* • *Professional staff posts (excluding head)*[a]	*Reporting lines*	*Internal and external reporting procedures for findings*	*Procedure for monitoring implementation of evaluation recommendations*
UNITAR	No	Evaluation is integrated into programme activities.		Executive Director monitors evaluation system.	External: Advisory Committee on Administrative and Budgetary Questions (yearly). Evaluation of programme impacts conducted occasionally by bilateral donors. Governing Body: Board of Trustees (annually).	Reports to Board of Trustees.
United Nations Office for Project Services	No	UNDP carries out evaluations for the Office.			Copies of projects and programme reports are forwarded by the evaluating party(ies) to the Executive Director; if UNDP Evaluation Office performs/participates in project evaluation, reports are submitted to Executive Director.	Under responsibility of funding organization and recipient government; Deputy Executive Director initiates and supervises implementation.
UNRWA	No	Evaluation function internalized with the three principal operational programmes of Health, Education and Relief and Social Services. Previously Programme Planning and Evaluation Office.				By secretariat of organizational body concerned.
United Nations University	No	Evaluations carried out by external experts.		Reports are submitted to the Rector.	Rector presents evaluation reports to the Governing Council for consideration and comments.	

Fund/ Programme	*Integral evaluation unit*	• *Evaluation unit* • *Year established*	• *Level of head of evaluation unit* • *Professional staff posts (excluding head)*[a]	*Reporting lines*	*Internal and external reporting procedures for findings*	*Procedure for monitoring implementation of evaluation recommendations*
WFP	Yes	Office of Evaluation (OEDE) in the Office of the Executive Director. 1969 Monitoring function now included in OEDE.	1 D-1 7 Professionals	OEDE reports to the Office of Executive Director.	OEDE submits both summary and full evaluation reports to the relevant operational units and other oversight offices. OEDE submits all its individual summary evaluation reports to the Executive Board.	OEDE provides to the Executive Board with each summary evaluation report a matrix outlining the management response and the action taken so far in implementing the recommendations.

[a] Number of staff in central units do not account for all resources devoted to evaluation as most evaluations are carried out by staff involved in operational activities and by consultants.

Monitoring function

Table 3
United Nations operational funds and programmes

Fund/ Programme	*Integral monitoring unit*	*Unit in charge of monitoring*	• *Level of head of monitoring unit* • *Staff posts (excluding head)*	*Scope of monitoring*	*Reporting lines*	*Internal and external reporting procedures for monitoring findings*
International Trade Centre	No	Senior Evaluation and Monitoring Officer.	P-5	Corporate monitoring based on medium-term plan and programme budget, guidance to operational units. Adopted quarterly monitoring reporting system.	Ad hoc reporting to Senior Management Committee meeting, ad hoc meetings on specific cases.	Internal: Ad hoc reports for Senior Management Committee meetings. New implementation reporting system is part of the Corporate Management Information System. External: Comments made in annual reports as appropriate.
UNCHS (Habitat)	Yes, combined with evaluation.	Coordinator, Monitoring and Evaluation Unit, at the P-4 level located in the Office of the Executive Director		Undertakes ongoing monitoring of programme delivery and is engaged in interactive dialogue with OIOS on modalities for performance monitoring and reporting. Adopted IMDIS for 1998/99 Programmes Performance Report.		
UNDCP	No	(1) Programme Support Service (PSS) (financial); (2) Operations Branch (OB), Division for Operations and Analysis (substantive and financial).	D-1 (OAB) Chief, Operations Branch	PSS develops and ensures adherence to policies and procedures for control and management of financial resources to enhance internal controls, accountability, efficiency and consistency with rules and regulations, monitors performance analyses, provides financial information. OB monitors, analyses and reports on resource utilization of the fund on the basis of information provided by PSS. Adopted IMDIS 1998/99.	PSS reports to Executive Director. OB reports to Director of the Division for Operations and Analysis who reports to the Executive Director.	

Fund/ Programme	*Integral monitoring unit*	*Unit in charge of monitoring*	• *Level of head of monitoring unit* • *Staff posts (excluding head)*	*Scope of monitoring*	*Reporting lines*	*Internal and external reporting procedures for monitoring findings*
UNDP	No	Steering Committee (Operations Support Group (OSG), Bureau of Management, Bureau of Development Policy and Office of Evaluation guides and monitors). Actual monitoring is done by OSG.	D-2 4 Professionals (Steering Committee) D-2 4 Professionals (OSG)	Strategic Results Framework/Results Oriented Annual Report (ROAR) introduced in 1999. Monitors overall performance against goals of multi-year funding framework.	Reports through ROAR.	Effective 1996, OAPR prepares annual report to the Executive Board entitled: Annual report on internal audit and oversight, including a description of OAPR's outputs, initiatives, staffing levels and key issues during the year.
UNEP	Yes, but not unified	Programme Coordination and Management Unit (PCMU)	D-1	Six-months monitoring of UNEP activities to Senior Management and GC Members. Biennial monitoring of activities to OIOS. IMDIS to be used for 2000/1.	Unit reports to Deputy Executive Director, Senior Management, CPR and OIOS.	UNEP reports to OIOS for the United Nations Programme Performance Report.
UNFPA	No	(1) Geographical Divisions at HQ; (2) Field Offices and Country Support Teams.		In 1997, new guidelines on monitoring and evaluation were issued. Emphasis on sub-programme and programme-level reviews and results-based approach.		Project and programme monitoring is undertaken on a continuous basis by Field Offices and Country Support Teams, under the supervision of Geographical Divisions at HQ. The findings of mid-term Country Programme reviews are analysed by the Office of Oversight and Evaluation and reported to senior management and the Executive Board.

Fund/ Programme	*Integral monitoring unit*	*Unit in charge of monitoring*	• *Level of head of monitoring unit* • *Staff posts (excluding head)*	*Scope of monitoring*	*Reporting lines*	*Internal and external reporting procedures for monitoring findings*
UNHCR	No	(1) Bureaux within the Department of Operations; (2) Department of International Protection.		Monitoring is part of the Operations Management System aimed at further strengthening the management of UNHCR activities worldwide. UNHCR field staff monitor progress in consultations with beneficiaries and implementing partners.	Reporting through normal management and reporting process.	Comprehensive reporting system to record progress and results on project implementation. Workload statistics submitted to OIOS for United Nations programme Performance Report.
UNICEF	Yes, but not unified.	Monitoring of project; monitoring of performance by Country Offices' country programmes performance by the Regional Directors; monitoring of strategic performance by the Evaluation, Policy and Planning Division (EPPD).	HQ/NY: 1 D-2 In the regions: 7 D-2 HQ/NY: 5 Professionals (3 consultants) Regional Offices: 7 professionals	Project performance is monitored on an ongoing basis by Country Offices; Country Programmes Performance are monitored annually by Regional Directors; UNICEF strategic performance is monitored by the Evaluation, Policy and Planning Division. Monitoring and assessment of activities are regularly done through programme audits. Some offices monitor activities supported by UNICEF funding, however, the practice is not followed universally. In 1999, UNICEF took actions to strengthen its internal control monitoring systems.	In the field: Monitoring focal points report to Country Representatives who report to Regional Directors; At HQ/NY: Director EPPD reports to Executive Director who is answerable to the Executive Board.	Computerized systems record project disbursement and progress; annual country programmes progress reports are prepared and reported in a summary fashion yearly to the Executive Board by the Regional Directors; the Executive Board reviews the Annual Report of the Executive Director highlighting progress at the strategic level. The Evaluation, Policy and Planning Division also coordinates the monitoring of the situation of children in the world and submits to the Executive Board an annual report and further disseminates information through the publication of *The Progress of Nations and the State of the World's Children*.
UNITAR	No				Report to the General Assembly is approved by the Board of Trustees.	

Fund/ Programme	*Integral monitoring unit*	*Unit in charge of monitoring*	• *Level of head of monitoring unit* • *Staff posts (excluding head)*	*Scope of monitoring*	*Reporting lines*	*Internal and external reporting procedures for monitoring findings*
United Nations Office for Project Services	No	(1) Business plan: Division for Planning, Policy & Information (PPI); (2) Financial/ Administrative Monitoring: Division of Finance.	1 Assistant Director for each division PPI: 2 Professionals Division of Finance: 4 Professionals	Monitoring and assessing compliance with the business plan and progress of activities/financial administrative rules and procedures at both headquarters and on projects. Performance monitoring consists of field visits to programme sites and are part of management audits carried out by UNDP on behalf of the Office.	Assistant Directors report to Executive Director.	Executive Director is responsible for initiating and supervising actions deemed necessary/recommended in findings.
UNRWA	No	Monitoring function internalized within the three principle operational programmes: Health, Education, and Relief and Social Services.				UNRWA reports workload statistics to OIOS for inclusion in programme performance reports.
United Nations University	No			Academic officers within the University Centre and the individual research and training centres and programmes (RTC/P) undertake day-to-day monitoring of projects.	RTC/P submit periodic reports to the Governing Council of the University at its annual session.	The activities of the RTC/Ps are monitored annually by their respective Advisory Boards.

Fund/ Programme	*Integral monitoring unit*	*Unit in charge of monitoring*	• *Level of head of monitoring unit* • *Staff posts (excluding head)*	*Scope of monitoring*	*Reporting lines*	*Internal and external reporting procedures for monitoring findings*
WFP	Yes, combined with evaluation.	Responsibility for monitoring was transferred to the Office of Evaluation (OE) as of 1 January 2000.	1 D-1 1 Professional post	OE serves as interface on monitoring issues between the field, the various regional bureaux, donors and the Executive Board. On-site monitoring is often performed by government officials, NGOs or United Nations Volunteers.	Country Offices report to Regional Bureaux, which report to Directorate of Operations Department at HQ.	Internal: For development activities, the Country Office Project Reports are used in-country, for relief operations the WFP Emergency Report is sent by e-mail to approximately 300 WFP staff and to approximately 300 external users (United Nations agencies, donors and NGOs) and is available on the WFP web site. External: Issues arising from monitoring activities are contained in the annual Standard Project Report, the Executive Directors Annual Report and occasional papers to WFP's governing body.

Inspection function

Table 4
United Nations operational funds and programmes

Fund/ Programme	*Integral inspection unit*	• *Inspection unit* • *Year established*	• *Level of head of unit* • *Professional staff posts (excluding head)*	*Scope of inspections*	*Reporting lines*	*Internal and external reporting procedures for findings*
International Trade Centre	No	[OIOS]				
UNCHS (Habitat)	No	[OIOS]				
UNDCP	No	(1) PSS; (2) Central Monitoring and Inspection Unit, OIOS; (3) HQ and field staff jointly.		Internal inspections of specific locations, projects or activities are jointly conducted by HQ and field staff; all inspections are carried out in cooperation with OIOS and the United Nations Department of Management.		Findings are reported to the Executive Director.
UNDP	No	Office of Audit and Performance Review	Refer to annex II — table 1	Addresses inspection concepts and issues in the context of its management audits.	Refer to annex II — table 1	Refer to annex II — table 1
UNEP	No	[OIOS]				
UNFPA	No	UNFPA Internal Audit Section, OARP/UNDP	Refer to annex II — table 1	Addresses inspection concepts and issues in the context of its management audits.	Refer to annex II — table 1	Refer to annex II — table 1
UNHCR	Yes	The Inspector-General is the focal point for investigations and has an investigations coordinator (P-5) in his Office.	1 D-2 2 P-5 1 P-4 1 P-3	Inspections provide the High Commissioner and the Field Offices with an independent and objective review of their performance. Inspection reports include recommendations for improvements. Over a twelve-month period, inspections cover all geographical regions. The goal is to inspect each UNHCR country programme every 4-5 years.	Inspector-General reports directly to the High Commissioner.	Internal: Inspection reports are confidential internal documents with restricted distribution, determined by the findings. The High Commissioner reports regularly to the Executive Committee.

Fund/Programme	*Integral inspection unit*	• *Inspection unit* • *Year established*	• *Level of head of unit* • *Professional staff posts (excluding head)*	*Scope of inspections*	*Reporting lines*	*Internal and external reporting procedures for findings*
UNICEF	No	Office of Internal Audit	Refer to annex II — table 1	The function is carried out by country representative[s] [illegible] Regional Offices who have overall responsibility for monitoring their Offices use of resources and management performance. The Office of Internal Audit addresses inspection concepts and issues in the context of field office audits.	Inspection issues recorded in audit reports are presented by the Office of Internal Audit to the Executive Director.	In addition to reporting through audit reports and annual reports which contain major findings, common and/or recurring observations are circulated to all heads of offices.
UNITAR	No	[OIOS]				
United Nations Office for Project Services	No	Project Services Audit Section/OAPR/UNDP	Refer to annex II — table 1	Addresses inspection concepts and issues in the context of its management audits.	Refer to annex II — table 1	Refer to annex II — table 1
UNRWA	Yes, but not unified	Department of Audit and Inspection 1999	Refer to annex II — table 1	The Department inspects compliance with prescribed procedures and standards. Officers may conduct inspections of programmes and support services for which they are responsible.	Refer to annex II — table 1	Refer to annex II — table 1
United Nations University	No	[OIOS]				
WFP	Yes	Office of Inspection and Investigation renamed Office of Inspector General July 1994	D-1 1 Professional	The Office continues to carry out inspections and investigations.	Reports directly to Office of Executive Director.	Submits reports to the Executive Director, copied to the Deputy Executive Director and other units as relevant. Biennial summary report to the Executive Board.

Investigation function

Table 5
United Nations operational funds and programmes

Fund/Programme	*Integral investigations unit*	*Investigations unit*	*Mechanism for reporting allegations of waste, fraud and mismanagement*	*Internal and external reporting procedures for findings*
International Trade Centre	No	Division of Administration		
UNCHS (Habitat)	No	Ad hoc Boards of Inquiry established to carry out preliminary investigations.	(a) Internal mechanism with participation of management. (b) Joint Disciplinary Committee, reports to the Division of Management (ST/AI/371 of 2 August 1991). OIOS Investigations Unit (Nairobi and New York) is involved in investigations, including preliminary investigations.	
UNDCP	No	Chief of Programme Support Services is focal point.	Internal mechanism with participation of management.	
UNDP	No	Office of Audit and Performance Review	Internal mechanism with participation of management.	Refer to annex II table 1
UNEP	No	The focal point is the Deputy Executive Director with the assistance of the Evaluation and Oversight Unit.	Internal mechanism with participation of management.	At discretion of the Executive Director.
UNFPA	No	UNDP OAPR	Internal mechanism with participation of management.	Refer to annex II table 1
UNHCR	No	The Inspector-General is focal point for investigations.	Internal mechanism with participation of management.	Immediate and automatic notification of Internal Audit; reports are accumulated at Division of the Controller and Management Services and reported once a year to External Auditors.

Fund/Programme	*Integral investigations unit*	*Investigations unit*	*Mechanism for reporting allegations of waste, fraud and mismanagement*	*Internal and external reporting procedures for findings*
UNICEF	No	Office of Internal Audit	Internal mechanism with participation of management.	Internal: Internal Audit is notified immediately. External: Comptroller reports all cases to the Board of External Auditors.
UNITAR	No	[OIOS]	[OIOS]	[OIOS]
United Nations Office for Project Services	No	Project Services Audit Section/OAPR/UNDP		Refer to annex II — table 1
UNRWA	No	Department of Audit and Inspection	Internal mechanism with participation of management.	
United Nations University	No		Reports are directed to the Rector.	
WFP	Yes	Office of Inspector-General	Internal mechanism with participation of management.	Refer to annex II — table 4

Annex III

Internal coordination of existing oversight functions

United Nations operational funds and programmes

	Coordination of existing oversight functions
International Trade Centre	Audit, inspection and investigation functions are coordinated by Division of Administration. Evaluation and monitoring functions are coordinated by the Office of the Executive Director.
UNCHS (Habitat)	Internal coordination is carried out by administration.
UNDCP	Chief, Programme Support Service, is the focal point for audit, monitoring and investigation.
UNDP	OARP, EO and OSG carry out oversight activities. Management Review and Oversight Committee established to review and comment on plans for internal audit of UNDP activities.
UNEP	Programme Coordination and Management Unit and Evaluation and Oversight Unit report to the Executive Director who coordinates their work.
UNFPA	Office of Oversight and Evaluation shares findings with all units concerned and Geographical Divisions are involved for appropriate follow-up.
UNHCR	The Oversight Committee, chaired by the Deputy High Commissioner, ensures coordination. Members are the Chief, UNHCR Audit Section, OIOS and the newly established Evaluation Committee, chaired by the Inspector-General.
UNICEF	Audit Committee. Executive Director; the three Deputy Executive Directors; the Special Adviser; the Comptroller; the Directors of Human Resources; Programme, Evaluation, Policy and Planning, and Internal Audit.
UNITAR	Informal coordination.
United Nations Office for Project Services	Informal coordination.
UNRWA	Audit and Inspection Committee.
United Nations University	Office of the Rector.
WFP	Direct discussions among the units, through periodical coordination meetings chaired by the Deputy Executive Director and through the Audit Committee.